

SPT

Maine Revenue Services Service Provider Tax



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Registration No.

Business Code

Period Begin

Period End

1141000

Due Date

1. Entity Information

2. ☐ **OUT OF BUSINESS?** Date closed: _____
3. ☐ **OWNERSHIP OR NAME CHANGE?** Date _____
- Explanation _____
4. ☐ **SOLD?** Date _____

ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. ☐

Services	Gross Services	1. _____		
	Exempt Services	2. _____		
	Taxable Services	3. _____		
Breakdown of Taxable Services	Extended Cable TV & Satellite TV	4. _____	Private Non-Medical Institution	9. _____
	Fabrication	5. _____	CSS - MHD	10. _____
	Video Rentals	6. _____	CSS - MRA	11. _____
	Rent-to-Own	7. _____	Home Support Services	12. _____
	Telecommunications	8. _____		
Total Services	Add lines 4 thru 12. Total must agree with Line 3. 13. _____			
Total Tax	Line 13 @ 5%			14. _____
Credits	Credit Carry Forward From Prior Period			15. _____
Amount Due	Line 14 less line 15. Use line 17 if the result is a credit amount.			16. _____
Credit Due	If line 14 less line 15 is a credit amount, enter the amount to the right. If you wish a refund rather than a carry forward to the next period, check here <input type="checkbox"/>			17. _____

Signature/Title

Print Name

Date

Phone #

Instructions for the Service Provider Tax Return

Please note: The return must be filed even if there are no taxable services to report.

FOR FURTHER INFORMATION ON SERVICE PROVIDER TAX SEE INSTRUCTIONAL BULLETIN 55

Line 1 – Gross Services. Enter the total amount of ALL services, including any services that are for resale or exempt. Do not include in this amount, Service Provider Tax.

Line 2 – Exempt Services. Enter the total amount of services which are exempt from the Service Provider Tax. Include in this line services sold with a valid resale certificate, sold to an exempt organization with a valid permanent exemption certificate, services that are not subject to the service provider tax, and services rendered outside this State.

Line 3 – Taxable Services. Subtract Line 2 from Line 1.

Line 4– Extended Cable TV Service. Enter the taxable amount of cable and satellite TV service provided that is above and beyond the basic amount.

Line 5 – Fabrication Services. Enter the taxable amount of fabrication services provided on this line.
(for more information on fabrication services see Instructional Bulletin 46)

Line 6 – Video Rentals. Enter the taxable amount of video media and equipment rentals on this line.

Line 7 – Rent-to-Own. Enter the taxable amount of rental of furniture, audio media and equipment pursuant to a rental-purchase agreement.

Line 8 – Telecommunications. Enter the taxable amount of telecommunications services, installation, maintenance and repair of telecommunications equipment and ancillary services.

Line 9 – Private Non-Medical Institution. Enter the taxable amount of Private Non-Medical Institution services. (NOTE: Service provider would have a DHHS license for this service)

Line 10 – CSS – MHD. Enter the taxable amount of Community Support Services for persons with Mental Health Diagnoses. (NOTE: Service provider would have a DHHS license for this service)

Line 11 – CSS – MRA. Enter the taxable amount of Community Support Services for persons with Mental Retardation or Autism. (NOTE: Service provider would have a DHHS license for this service)

Line 12 – Home Support Services. Enter the taxable amount of Home Support Services. (NOTE: Service provider would have a DHHS license for this service)

Line 13 – Total Services. Enter the total of line 4 thru line 12. This is the total services subject to tax. Line 3 must equal Line 13.

Line 14 – Total Tax. Line 13 @ 5%.

Line 15 – Credits. If there was a prior return that resulted in a credit balance and you received a notice from Maine Revenue Services confirming the credit amount, enter the amount of your credit here.

Line 16 – Amount Due. Line 14 minus Line 15. Use Line 17 if result is a credit.

Line 17 – Credit Due. When Line 14 minus Line 15 is a credit, enter the amount on here.

Make the check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the top of the return. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. Please mail your return with payment to Maine Revenue Services, Sales, Fuel & Special Tax Division, PO Box 1065, Augusta, ME 04332-1065. Questions? Call 624-9693.

Keep a copy of the return for your records.